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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/803,667	03/12/2001	David S. Miller	31921-169499	9714

26694 7590 11/29/2004

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EXAMINER
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MEINECKE DIAZ, SUSANNA M

ART UNIT	PAPER NUMBER
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3623

DATE MAILED: 11/29/2004

Please find below and/or attached an Office communication concerning this application or proceeding.

# Office Action Summary

Application No.

09/803,667

Applicant(s)

MILLER, DAVID S.

Examiner

Susanna M. Diaz

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-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --

## Period for Reply

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If the period for reply specified above is less than thirty (30) days, a reply within the statutory minimum of thirty (30) days will be considered timely.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

## Status

- 1) ☒ Responsive to communication(s) filed on 09 September 2004.
- 2a) ☐ This action is **FINAL**. 2b) ☒ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

## Disposition of Claims

- 4) ☒ Claim(s) 1-34 is/are pending in the application.
- 4a) Of the above claim(s) 15-34 is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-14 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

## Application Papers

- 9) ☒ The specification is objected to by the Examiner.
- 10) ☒ The drawing(s) filed on 12 March 2001 is/are: a) ☒ accepted or b) ☐ objected to by the Examiner.  
Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).  
Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

## Priority under 35 U.S.C. § 119

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
- ☐ Certified copies of the priority documents have been received.
  - ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  - ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).
- \* See the attached detailed Office action for a list of the certified copies not received.

## Attachment(s)

- |   |   |
|---|---|
| 1) <input type="checkbox"/> Notice of References Cited (PTO-892)  | 4) <input type="checkbox"/> Interview Summary (PTO-413)<br>Paper No(s)/Mail Date. _____ |
| 2) <input type="checkbox"/> Notice of Draftsperson's Patent Drawing Review (PTO-948)  | 5) <input type="checkbox"/> Notice of Informal Patent Application (PTO-152)             |
| 3) <input checked="" type="checkbox"/> Information Disclosure Statement(s) (PTO-1449 or PTO/SB/08)<br>Paper No(s)/Mail Date <u>3/12/01; 6/22/01; 3/5/03; 4/26/04; 9/30/04</u> | 6) <input type="checkbox"/> Other: _____  |

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### **DETAILED ACTION**

1. This Non-Final Office action is responsive to Applicant's election filed September 9, 2004.

Applicant elected Group I (claims 1-14), presumably without traverse.

Non-elected claims 15-34 stand as withdrawn.

Claims 1-14 are presented for examination.

### ***Specification***

2. Applicant is reminded of the proper language and format for an abstract of the disclosure.

The abstract should be in narrative form and generally limited to a single paragraph on a separate sheet within the range of 50 to 150 words. It is important that the abstract not exceed 150 words in length since the space provided for the abstract on the computer tape used by the printer is limited. The form and legal phraseology often used in patent claims, such as "means" and "said," should be avoided. The abstract should describe the disclosure sufficiently to assist readers in deciding whether there is a need for consulting the full patent text for details.

The language should be clear and concise and should not repeat information given in the title. It should avoid using phrases which can be implied, such as, "The disclosure concerns," "The disclosure defined by this invention," "The disclosure describes," etc.

3. The abstract of the disclosure is objected to because it comprises more than one paragraph. Correction is required. See MPEP § 608.01(b).

### ***Claim Objections***

4. Claims 9 and 10 are objected to under 37 CFR 1.75(c), as being of improper dependent form for failing to further limit the subject matter of a previous claim.

Applicant is required to cancel the claim(s), or amend the claim(s) to place the claim(s) in proper dependent form, or rewrite the claim(s) in independent form.

***Claim Rejections - 35 USC § 101***

5. 35 U.S.C. 101 reads as follows:

Whoever invents or discovers any new and useful process, machine, manufacture, or composition of matter, or any new and useful improvement thereof, may obtain a patent therefor, subject to the conditions and requirements of this title.

6. Claims 1-10, 13, and 14 are rejected under 35 U.S.C. 101 because the claimed invention is directed to non-statutory subject matter.

The basis of this rejection is set forth in a two-prong test of:

- (1) whether the invention is within the technological arts; and
- (2) whether the invention produces a useful, concrete, and tangible result.

For a claimed invention to be statutory, the claimed invention must be within the technological arts. Mere ideas in the abstract (i.e., abstract idea, law of nature, natural phenomena) that do not apply, involve, use, or advance the technological arts fail to promote the "progress of science and the useful arts" (i.e., the physical sciences as opposed to social sciences, for example) and therefore are found to be non-statutory subject matter. For a process claim to pass muster, the recited process must somehow apply, involve, use, or advance the technological arts.

Mere intended or nominal use of a component, albeit within the technological arts, does not confer statutory subject matter to an otherwise abstract idea if the component does not apply, involve, use, or advance the underlying process. While claims 1-8 produce a useful, concrete, and tangible result, they only recite nominal

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usages of technology (e.g., to transmit data). For example, there is no core processing step, such as one performing an analysis or calculation, that is performed by technology (e.g., a computer, processor, etc.); therefore, claims 1-8 are deemed to be non-statutory for failure to sufficiently incorporate the technological arts.

The preamble of claim 9 recites a system; however, there are no system elements recited in the body of the claim. Therefore, claim 9 is deemed to be non-statutory for failure to sufficiently incorporate the technological arts.

Claims 10, 13, and 14 are directed toward a computer program product; however, the computer program is not recited as being executable. Therefore, claims 10, 13, and 14 are interpreted to be software *per se*, which is non-statutory.

Appropriate correction is required.

### ***Claim Rejections - 35 USC § 112***

7. The following is a quotation of the second paragraph of 35 U.S.C. 112:

The specification shall conclude with one or more claims particularly pointing out and distinctly claiming the subject matter which the applicant regards as his invention.

8. Claims 9, 10, 13, and 14 are rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which applicant regards as the invention.

The preamble of claim 9 recites a system; however, there are no system elements recited in the body of the claim. Therefore, claim 9 is deemed to be an improper apparatus claim since apparatus claims are principally defined by their structural elements.

Claims 10, 13, and 14 are directed toward a computer program product; however, the computer program is not recited as being executable. Therefore, claims 10, 13, and 14 are written in an improper computer program product format.

Appropriate correction is required.

***Claim Rejections - 35 USC § 102***

9. The following is a quotation of the appropriate paragraphs of 35 U.S.C. 102 that form the basis for the rejections under this section made in this Office action:

A person shall be entitled to a patent unless –

(b) the invention was patented or described in a printed publication in this or a foreign country or in public use or on sale in this country, more than one year prior to the date of application for patent in the United States.

10. Claims 1, 2, 4, 6, 7, 9-11, and 13 are rejected under 35 U.S.C. 102(b) as being anticipated by the integration of MacInTax with Dollars & Sense, as disclosed in Beamer ("A Marriage of Convenience").

The integration of MacInTax with Dollars & Sense discloses a method for collecting tax information by a tax information requestor comprising the steps of:

[Claim 1] connecting electronically said tax information requestor to an electronic intermediary and/or to a tax data provider (¶¶ 3, 4, 6, 15, 16, 23, 26 -- The tax preparation software, e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense. This downloaded information is used to assist in completing one's tax return);  
collecting electronically an electronic tax return and/or tax data of a taxpayer from said electronic intermediary (¶¶ 3, 4, 6, 15, 16, 23, 26 -- The tax preparation software,

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e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense. This downloaded information is used to assist in completing one's tax return); and

collecting electronically an electronic tax return and/or tax data from said tax data provider (¶¶ 3, 4, 6, 15, 16, 23, 26 -- The tax preparation software, e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense. This downloaded information is used to assist in completing one's tax return);

[Claim 2] wherein said tax information requestor is electronically connected to said electronic intermediary using an electronic link, and wherein said tax information requestor is electronically connected to said tax data provider using an electronic link (¶¶ 3, 4, 6, 15, 16, 23, 26 -- The tax preparation software, e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense. This downloaded information is used to assist in completing one's tax return);

[Claim 4] wherein said electronic link comprises an electronic data network (¶¶ 3, 4, 6, 15, 16, 23, 26 -- The tax preparation software, e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense. Any network used to transmit data electronically is a type of electronic data network);

[Claim 6] wherein said tax data provider is an employer, a partnership, a bank, a savings and loan institution, a mortgage institution, a credit card bureau, a thrift

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institution, a securities brokerage firm, a mutual fund holding institution, a charity, the Internal Revenue Service, or a taxing authority (¶¶ 3, 4, 6, 23, 26 -- The tax preparation software, e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense);

[Claim 7] wherein said tax data is a payroll statement, a bank statement, a savings and loan statement, a mortgage statement, a credit card bureau statement, a thrift institution statement, a brokerage account statement, a mutual fund statement, a charity statement, or a statement relevant for tax purposes (¶¶ 3, 4, 6, 23, 26 -- The tax preparation software, e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense, for tax purposes).

[Claims 9-11, 13] Claims 9-11 and 13 recite limitations already addressed by the rejection of claim 1 above; therefore, the same rejection applies.

### ***Claim Rejections - 35 USC § 103***

11. The following is a quotation of 35 U.S.C. 103(a) which forms the basis for all obviousness rejections set forth in this Office action:

(a) A patent may not be obtained though the invention is not identically disclosed or described as set forth in section 102 of this title, if the differences between the subject matter sought to be patented and the prior art are such that the subject matter as a whole would have been obvious at the time the invention was made to a person having ordinary skill in the art to which said subject matter pertains. Patentability shall not be negated by the manner in which the invention was made.



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12. Claims 3, 5, 8, 12, and 14 are rejected under 35 U.S.C. 103(a) as being unpatentable over the integration of MacInTax with Dollars & Sense, as disclosed in Beamer ("A Marriage of Convenience"), as applied to claims 1, 2, 4, 11, and 13 above.

[Claim 3] As per claim 3, Beamer discloses the scenario of a couple "send[ing] the electronic version of their tax return to their accountant via modem and the accountant can electronically file the tax return with the I.R.S." (¶ 4), yet there is no explicit teaching of the integration of MacInTax with Dollars & Sense actually using telephone communication equipment, such as a modem, to perform its electronic data transmissions. However, the Examiner asserts that Beamer's general disclosure of using a modem to transmit data electronically is actually very old and well-known in the art of communications. Furthermore, it was old and well-known in the art at the time of Applicant's invention to use a modem to allow computers to communicate via standard telephone lines; therefore, a modem is commonly used as a type of telephone communication equipment. The modem technology is a widespread form of communication due, at least in part, to its affordable nature for the average computer owner. Therefore, since the integration of MacInTax with Dollars & Sense electronically transmits data among computers, including those of individual computer owners, the Examiner asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to perform such transmissions via telephone communication equipment, such as a modem, in order to enable the average individual computer owner to affordably conduct such communication.

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[Claim 5] As per claim 5, Beamer teaches the use of an electronic data network as an electronic link (¶¶ 3, 4, 6, 15, 16, 23, 26 -- The tax preparation software, e.g., MacInTax, can electronically connect to and download relevant financial information from a bank via a home accounting program, e.g., Dollars & Sense. Any network used to transmit data electronically is a type of electronic data network). Beamer does not expressly teach that this electronic data network is the Internet; however, Official Notice is taken that it was old and well-known in the art of communications at the time of Applicant's invention to utilize the Internet for remote electronic data communications. The Internet facilitates quick, efficient, and relatively inexpensive communications among remotely (even globally) located entities. Since Beamer's bank from which a taxpayer electronically downloads tax-related bank statement information is likely located remotely from the taxpayer, the Examiner asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to adapt Beamer to perform its downloads of bank statements via the Internet in order to facilitate quick, efficient, and relatively inexpensive communications among banks and taxpayers who are remotely (even globally) located.

[Claims 8, 12, 14] As per claims 8, 12, and 14, Beamer discloses the electronic retrieval of tax-related data, which is then used to electronically file a tax return with a taxing authority, such as the I.R.S. Beamer does not expressly teach the step of performing a check of said taxpayer using said electronic tax return and/or tax data collected electronically. However, Official Notice is taken that it was old and well-known in the art of tax collection at the time of Applicant's invention for a taxing authority, such

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as the I.R.S., to verify that a taxpayer has properly paid his/her taxes. This helps to ensure that the taxing authority is fairly and correctly paid all taxes owed to it. Since Beamer's disclosure addresses the facilitation of payment of taxes to a taxing authority, the Examiner asserts that it would have been obvious to one of ordinary skill in the art at the time of Applicant's invention to modify Beamer to incorporate the step of performing a check of said taxpayer using said electronic tax return and/or tax data collected electronically in order to help ensure that the taxing authority is fairly and correctly paid all taxes owed to it by taxpayers.

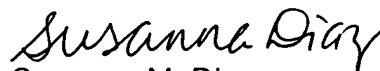
### ***Conclusion***

13. Any inquiry concerning this communication or earlier communications from the examiner should be directed to Susanna M. Diaz whose telephone number is (703) 305-1337. The examiner can normally be reached on Monday-Friday, 9 am - 5:30 pm.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Tariq Hafiz can be reached on (703) 305-9643. The fax phone number for the organization where this application or proceeding is assigned is 703-872-9306.

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Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free).



Susanna M. Diaz  
Primary Examiner  
Art Unit 3623  
November 18, 2004